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NASA Procedural Requirements

COMPLIANCE IS MANDATORY**NPR 9610.1A**Effective Date: October 29,
2015Expiration Date: October 29,
2020[Printable Format \(PDF\)](#)

Request Notification of Change

 (NASA Only)**Subject: Accounts Receivable, Billing, and Collection****Responsible Office: Office of the Chief Financial Officer**[| TOC](#) | [Preface](#) | [Chapter1](#) | [Chapter2](#) | [Chapter3](#) | [Chapter4](#) | [Chapter5](#) | [Chapter6](#) | [AppendixA](#) | [AppendixB](#) |
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Preface

P.1 Purpose

This NASA Procedural Requirements (NPR) document provides requirements for the proper management of NASA's accounts receivable. This includes the recognition, recording, and reporting of public and intragovernmental accounts receivable as well as the billing, collection, follow-up and, when necessary, the write-off, termination and close-out of delinquent public debt. Included as receivables are amounts due the U.S. from loans, fees, duties, leases, rents, royalties, services, sales for real or personal property, overpayments, fines, penalties, damages, interest, forfeitures, and other sources.

P.2 Applicability

- a. This NPR is applicable to NASA Headquarters and NASA Centers, including Component Facilities and Technical and Service Support Centers. This language applies to JPL, other contractors, grant recipients, or parties to agreements only to the extent specified or referenced in the appropriate contracts, grants, or agreements.
- b. In this directive, all mandatory actions (i.e., requirements) are denoted by statements containing the term "shall." The terms: "may" or "can" denote discretionary privilege or permission, "should" denotes a good practice and is recommended, but not required, "will" denotes expected outcome, and "are/is" denotes descriptive material.
- c. In this directive, all document citations are assumed to be the latest version unless otherwise noted.
- d. In this document all references to local supporting legal counsel are assumed to mean the Office of the Center Chief Counsel or for Headquarters the Office of the General Counsel.

P.3 Authority

- a. Claims for Overpayment of Pay and Allowances, and of Travel, Transportation and Relocation Expenses and Allowances, 5 U.S.C. § 5584(a).
- b. Custodians of Money, 31 U.S.C. § 3302.
- c. Depositing, Keeping, and Paying Money, 31 U.S.C. § 3324.
- d. Debt Collection Authorities under the Debt Collection Improvement Act of 1996, Public Law 104-134, 31 U.S.C. §§ 3701, 3711-3720E.
- e. Collection by Offset from Indebted Government Employees, 5 CFR pt. 550.1104.
- f. Processing of Monetary Claims (General), 14 CFR pt. 1261.4.
- g. Depositaries and Financial Agents of the Federal Government, 31 CFR pt. 202.

- h. Debt Collection Authorities under the Debt Collection Improvement Act of 1996, 31 CFR pt. 285.
- i. Federal Claims Collection Standards, 31 CFR pt. 900-904.
- j. Contract Debts, 48 CFR pt. 32.6.
- k. Office of Management and Budget (OMB) Circular No. A-25, User Charges.
- l. OMB Circular No. A-129, Policies for Federal Credit Programs and Non-Tax Receivables.
- m. Department of Treasury - Financial Management Service, United States Standard General Ledger (USSGL).
- n. Treasury Financial Manual (TFM), Volume 1, Supplement, Managing Federal Receivables.
- o. TFM, Volume I, pt. 2, Chapter 4100, Supplement, Instructional Workbook For Preparing the Treasury Report on Receivables (TROR) and Debt Collection Activities.
- p. TFM, Volume 1, pt. 5, Deposit Regulations.
- q. TFM, Volume 1, pt. 6, Chapter 4000, Intragovernmental Payment and Collection.
- r. Internal Revenue Service (IRS). Publication 1220: Specifications for Filing Forms 1098, 1099, 5498, and W-2G Electronically. Updated for each tax reporting year.
- s. Statement of Federal Financial Accounting Standard (SFFAS) No. 1, Accounting for Selected Assets and Liabilities

P.4 Applicable Documents and Forms

- a. NASA Policy Directive (NPD) 9010.2, Financial Management.
- b. NPR 1400.1 NASA Directives and Charters Procedural Requirements.
- c. NPR 1400.1 Documentation and Promulgation of Internal NASA Requirements and Charters.
- d. NPD 1400.2 Publishing NASA Documents in the Federal Register and Responding to Regulatory Actions.
- e. NASA Procedural Requirement (NPR) 9090.1, Reimbursable Agreements.
- f. NPR 9220.1, Journal Voucher Preparation and Approval and Intragovernmental Transactions.
- g. NPR 9310.1, Financial Management Reports - Accounting.
- h. NPR 9645.1, Claims for Erroneous Payment of Pay and Allowances, Travel and Transportation, Relocation Expenses and Allowances.
- i. NPR 9700.1, Travel.

P.5 Measurement/Verification

Quality control reviews and analysis of financial and budgetary reports and data submitted through the Continuous Monitoring Program (CMP) will be used to measure compliance with this NPR.

P.6 Cancellation

- a. NPR 9610.1 Accounts Receivable, dated September 30, 2008
- b. NPR 9635.1, Billings and Collections, dated September 30, 2008.

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